G.R.S. IX—2

Previous references.
Mund 171-21-2
" 252-12 661-9

1921

(mune)

File No. 171-21

Serial Nos. 4, 6-8

Later references.
Gen 36-28 Blo 1-5
O.-E 89-24 Sec 163 B Jan 25
Pol 158-36 1
Met 174-36 B1-2
Rev 125-39 Bg 112

GENERAL AND REVENUE SECRETARIAT

Serial Nos.

Part B for August 22

SUBJECT

proposal to exempt Government buildings used for residential purposes from taxation

8

To, The presidents of the Bangalore and Mysore City Mc Councils
Senior Surgeon, Deputy Comm^rs of Districts for Comm^rs to presidents of Mc Councils, The Chief Engineer The Comptroller Director of Accounts
No L 605-65/21 16-8-22

Directs that residential quarters attached to public Institutions for the use of officers who, under rules have to live on the premises of those institutions shall not be liable to municipal taxation

Printed on the Multigraph.

AS 19/VIII

8000 25567

Extract from the note of the Hon'ble Mr. Hutchins, file No 286 of 1920

C

Rel 171-21-4

****

I am in perfect agreement with the opinion of the Government Advocate. It seems to me that huts occupied by the Barr sepoys furnishing guard to the Treasuries are exempt from Municipal taxation under the provisions of Section 59 of the Municipal Regulation. It is contended that as they are used for residential purposes they do not come within the meaning of the above section as a building to be exempted from taxation should be used for public purposes only and it is presumed that the residence of sepoys in these huts does not constitute a public purpose. This is a mistake. If the duties of an officer are such that he should live in close proximity to a public institution and has no choice in the matter and the Government provide quarters for him or their account then his residence in such quarters becomes matter of public purpose and the buildings ought to be exempted from Municipal taxation - for example quarters provided for Resident Medical officers of the Victoria Hospital Krishnarajendra and Mirto Hospitals ought also to be exempted from municipal taxation - The medical branch will take necessary action in the matter if an enquiry it is ascertained that municipal taxes are levied on such buildings

Sd/- Mr Hutchins Thomas
25/5/21

x

1921

EXTRACT

Forwarded to the Medical Secretary to the Chief Secretary for favour of further action - B O

B Narasimhamurthy
for Chief Secretary

25567 994 (2

G. R. B. III 2,

General and Revenue Secretariat | File No. | of 19

Serial No. 2

W

Letter No. 5623-63 dated 31st January 13, (with 252-12-7) covering applications in the matter of the Exemption of Government buildings used for residential purposes from taxation

3 Draft enquiry is also submitted

9/6/21 9/6

Issued 4635 22/6/21 dcg 9/6/21

2nd JUN 1921

Sd A 2/6

From the Asst Secretary Mr. Dr. C 262 dated 12 8 21 states that a sum of Rs 1172-5-11 is being paid annually for the residential buildings in use in the several departments

4 Submitted for orders

15/8/21 15/8/21

5 The two Govt Orders may perhaps be also put on file in the matter

Second Member) 16/8/21

6 Only two questions marked in red ink require consideration

Resident's reply is received

24/8

7 This means a reversion to the old rules, which were specifically superseded by the G.O. of 31/1/13. The file referred to in the last issued G.O. should also have been put up to show the basis of the

Flag A

Note—Contin sheet

998 (3

R. S. III 2.

General and Revenue Secretariat | File No. | of 19

Serial No

9/ Submitted with the enclosed file no 252 4/12 and a draft for approval

25 8 21 25/8/21

1528/27 8 21 Legend (number) 10/ Govt approved 26 8

11) Attention is respectfully invited to the following points only

The draft is likely to elicit only the reply that the exemption should not be allowed, the question having been fully considered and decided by Govt in 1913

12) The reasons for and against the exemption were, indeed, fully discussed on that occasion, and particular reference may be invited to the Instruction Note, paras 5 & 11 The criterion of liability was held to be whether the house was used for a residential or residential purpose, and in former case, it was held that it was liable to municipal taxation, no who paid, the occupant or the Govt

4 9

NOTE—Contn sheet.

998

B. S. III 21

General and Revenue Secretariat | File No. | of 19

Serial No

13/ The final recommendation was that "all residential quarters, no matter rented, should be assessed for all taxes No exemption need be made, as in Madras, in the case of the quarters of resident Medical Staff attached to a Hospital" This was appd and orders issued accdgly

14/ The point now is, whether the Standing Order should be changed. If this is considered necessary, the subject may have to be treated as Council matter, having regard to the previous history, as explained above

15/ The reply of the Govt. Council may well be anticipated, with four votes only They are not likely to agree to the exemption -

2nd member)

30 Aug 21

16/ Please send up the Secretary's file no 2886 of 1920

Secy 31/8

17/ The file is put up as ordered

3rd member)

6-9-21

1629 30/8/21

Secy 6 9 21

2

1-9-21

5/7/21

NOTE—Contin sheet

a 21

(5

9986
27.8

R. S. III 21

General and Revenue Secretariat | File No. | of 19

Serial No

1896

18) Let us know the views of the Secretary to Govt Local Bodies before we make a proposal before the Council. It is not proper to anticipate their opinion. Sd/-

15/9 Hobson Engg Dy 15/9

To 19/ Issue
The Dist Asst Municipal Engg
Council Bangalore & Mysore
17/9/21

No 1830-1 Dt 26-9-21

Request to state whether buildings shd not be exempted from Municipal taxation

From the Government, City Municipal Council, Bangalore
No. 94 dated 25 10 21

States that the Municipal Regulations does not allow an exemption from taxation in the case of buildings occupied by the Revenue officers as they are not used for public purposes

20/ The reply from the President, City Municipal Council, Bangalore, may, if otherwise, be accepted

Sd/ 11 11 21 4/11/21

20 Yes Sd/ 11/11/21

NOTE—Contn sheet

270 6986 (6

G. R. S. III-21

General and Revenue Secretariat

Revl File No. of 19

Serial No

From the President City Municipal Council no 121 & 13th/15th May 1922 States that it is open to Govt to exempt Govt buildings occupied by Govt officers proviso to section 59 of the Municipal regulation that the present practice may continue in view of the very poor state of the finances of the Municipality

Resolution thereon for orders with refce to paras 11 to 16 and 18 of the notes above

JHA 17/5/22 (Rev Secy)

Secy 18/5/22

5578/19/5/22

√ 2nd member

Asso 18/5/22 Secy

Bombay rule is all Govt buildings which are rented in special quarters but Govt gains have the exemption from these taxes the quarters for the MOs at Nagpur Municipalities are not liable to house tax. The Residents Municipalities & Nagpur Municipalities be informed accordingly

Draft please

24/5

Secy 25/5

Secy 25/5

Form—Contn sheet

5986 (7)
36

G. R. S. III 2]

General and Revenue Secretariat | Med File No | of 19 21

Serial No

re Mail on Baltabrae to be dealt with as it relates to question of Defence

file May 6

Ref The matter may, if approved, be considered at a meeting of Council as suggested at paragraph 14 above, as the order to be amended is one of the Considerations in Committee

(Rev Secy) Sub[d] Obbo Hopkinson 27/5/22

Hm 27/5

(5) Dewsnap Yes

I think leave might be given by Depts. The hand to Defence M[y] of this Colonial revenue

Referred me Marshall Rev Subsidy since by M[y] Mansfield with

H 1/6

For favour of further action

Hm 17/6

Complied with Complements

Circulated by 20/6

20/6/22

I am inclined to the view that it is in the interests that the measures be met to the Department concerned

Rees 3/7/22

WAN'S OFFICE. 29 MAY 1922

file

NOTE—Contn sheet.

(For Disposal at a Meeting)

No C 610

1921 22

GENERAL AND REVENUE SECRETARIAT

Council Matter

SUBJECT

(Clause 1 of the schedule)

Proposal to exempt Government buildings used for residential purposes, from municipal taxation and amendment of the Municipal Regulation in consequence

CIRCULATED TO THE MEMBERS OF COUNCIL

By Order

Chief Secretary to Government

21st June 1922

Extraordinary Member of Council Seen

First Member of Council Opinion recorded

Second Member of Council Seen by the Member

Third Member of Council

8

Extract from the Proceedings of the 619th *Meeting of the Council of His Highness the Maharaja held at Bangalore on the* 13th July 1922 *19*

---

26. Subject. - Clause 1 of the schedule.

Proposal to exempt Government buildings used for residential purposes, from Municipal taxation, and amendment of the Municipal Regulation in consequence.

OPINION OF THE COUNCIL.

Residential quarters attached to public institutions for officers who under the rules have to live on the premises of those institutions are not liable to municipal taxation.

(Signed) A R BANERJI,
DEWAN OF MYSORE.

"EXTRACT"

Chief Secretary to Government

WD 433—GPB—1 000—1 9.22

C 610

9

General and Revenue Secretariat | File No | of 192

Serial No	
	To the 2nd member of Council Submitted with Extract of the Council Resolution Chief Secretary to Govt
428/177	A D Jr is Subd Dr - 177
	Jrnal not signed by the Member in charge Dr 177
	D S N Subd Dewan) 177

Final Note by the Second Member of Council

Subject —

Proposal to exempt Government buildings used for residential purposes, from Municipal Taxation, and amendment of the Municipal Regulation in consequence.———

Under the arrangement sanctioned in Government Order No. 5623-63/M1.252-12-9 dated 31st January 1913 all Government buildings used for residential purposes are assessable to Municipal house tax, the tax, being payable by the Public Works Department in the case of buildings for which rent is recovered from the occupants and by the Departments concerned when the buildings are occupied rent-free. This order, however, makes no difference between residential quarters provided with a view to serve a public purpose and those intended merely for the convenience of officers at places where suitable private houses are not available for their occupation. So, when the question of exempting huts in the occupation of Barr Sepoys from liabilit to Municipal Tax came up for consideration, I noted as follows -

" If the duties of an officer are such that he should live in close proximity to a public institution and has no choice in the matter and the Government provide quarters for him on that account, then his residence in such quarters becomes a matter of public policy and therefore a public purpose and the buildings ought to be exempted from Municipal taxation. For example, quarters provided for Resident Medical Officers of the Victoria, Krishnarajendra and the Minto Hospitals ought also to be exempted from Municipal taxation. The Medical Branch will take necessary action in the matter if on enquiry it is ascertained that Municipal taxes are levied on such buildings".

2. An enquiry was accordingly made and it is ascertained that

unicipal taxes amounting to Rs 1,172-5-11 per annum are being aid by the Medical Department on quarters provided by Government or Resident Medical Officers at Bangalore, Mysore, Shimoga and ertain other places. The Presidents of the City Municipal Councils of Bangalore and Mysore were then consulted as to why the Medical Officers' Quarters in these Cities should not be exempted rom Municipal taxation. The former is of opinion that these buildngs are not used for public purposes and cannot therefore be exempted from the levy, while the President of the Mysore City Municipal Council admits that it is open to Government to grant he exemption but requests that the present practice may be continued in view of the state of the finances of the Municipality

3. As pointed out in my note quoted above, these quarters are necessary adjuncts of the Medical institutions to which they are attached and there can be no doubt as to their exemption from Municipal tax under proviso (a) to Section 59 of the Municipal Regulation. As a matter of fact such buildings are exempt from Municipal taxes in Bombay and Madras.

4. The matter was considered in Council and the Council are of opinion that Residential Quarters attached to public institutions for officers who under the rules have to live on the premises of those institutions are not liable to Municipal taxation.

5. The resolution of the Council may be approved.

BANGALORE,
17th JULY 1922.

MEMBER OF COUNCIL.

12

Submitted to His Highness.

I submit herewith a Final Note by the Second *Member of Council on the subject of* Proposal to exempt Government buildings used for residential purposes, from Municipal taxation, and amendment of the Municipal Regulation in consequence, *for His Highness' gracious approval.*

Dewan

19 JUL 19..

13

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

Exemption of Residential quarters attached to public institutions from municipal taxation

Order

~~KRW~~
24/7/22

2074
24/7/22

Revised
25 JUL 1922

C 610

G. R. S. III-2.]

General and Revenue Secretariat. | File No. | of 1921-22

Serial No.

31. All urgent or confidential files referred with His Highness' orders may in the absence of instructions or indications to the contrary, be confidentially circulated to the Members of Council for perusal after the issue of orders.

32. The Secretari concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to the Members of Council for perusal of His Highness' orders ~~before~~ after issue of orders. (*Vide* Rules 31 33 and 34 or the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

Chief Secretary to Govt.

Through the Secretary to Government,
a Revenue Department.

948-408
27 7 22

FIRST MEMBER OF COUNCIL

772
27 7 22

SECOND MEMBER OF COUNCIL

THIRD MEMBER OF COUNCIL.

NOTE.—Contn sheet.

WD 333—GPS—333—6-11-21

Pleas Secy with the Compliments

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 19

Serial No.

If approved this will now be sent to the Municipal Section for the issue of the formal order

Yes
Secy
4/8/22

Draft Letter to Sub-Committee.

Secy
11/8/22

Draft and Enclosure of Memo
11/12/8/22
Secy

Typed draft is put up for approval

1086
10-8-22
Secy
12/8/22
(2nd Number)
Secy
14/8/22

Approved
Secy
16/8/22
15/8/22

Secy
15/8/22

Norm—Contn. sheet.

T. R. S. VI—G/32] 9/6

16

BJECT

Diary No. of letter replied to

General and Revenue Secretariat
( )
, the 191

Date of issue 22/6

Signed by Mr Brg

Section
File No
Serial No

No 624835

To The Offg Senior Surgeon

Sir,

I am directed to enquire whether Immunised Horses are being issued on requisitions for Resident Medical Officers of the Victoria, Kasturba Respondent Hospitals of the Calcutta Medical Hospitals, and if so what amount is provided by the Imperial Grant on that

I have the
9/6/22
for Secretary

as well as for such other Officers of the Department as are required to live in close proximity to Hospitals etc and are provided with Horse Operations for the purpose

List of enclosures.

Copies to
Distributed to

06126

No. Dir C 262 Office of the Senior Surgeon in Mysore,
Bangalore, 12th August 1921.

From

To

R.B.Sylvaganam, P.R.C.S.(Edn),
Offg. Senior Surgeon in Mysore,
Bangalore.

B. Narasimmayya, Esquire, B.A., B.L.,
Revenue Secretary to Government,
Bangalore.

Sir,

With reference to your No G 24835/Med 22nd June '21, I have the honour to state that a sum of Rs 1172-5-11 as detailed in the accompanying statement is being paid annually for the residential buildings in use in the Medical Department

I have the honour to be,

Sir,

Your most obedient servant,

Offg Senior Surgeon

APM-BVA

Statement showing the amount of municipal taxes paid on the Residential buildings.

Names of Quarters	Amount of tax paid			Remarks
Quarters attached to the Victoria Hospital Bangalore.	763	2	1	
Do for the Medical Officers Quarters at Shimoga	33	12	—	
Quarters attached to the Krishna Rajendra Hospital	72	—	—	
Do for the Medical Officers Quarters at Kolar (Chickmagalur)	18	—	—	
Do for the Medical Officers Quarters at Hassan	8	—	—	
Quarters attached to the Vani Vilas Hospital Mysore	167	9	6	Dy. Medical Officers quarters 64 12-9 Assistant Quarters 54 0 0 Indian nurses quarters 48-12 9
Quarters attached to the Maternity Hospital Bangalore	42	2	4	
Quarters attached to the Ophthalmic Hospital Bangalore	45	—	—	
Do for the Medical Officers quarters at Chikmagalur	5	8	—	
Do for the Medical Officers quarters at Kolar	11	4	—	
Quarters at Thyamagondla	13	—	—	
— Do — at Magadi	15	—	—	
Total	1172	5	11.	

Bangalore
12th August 21

H. H. Mysore
Offg Senior Surgeon

9

R. S. VI—G/32]

RCT ..

999

Diary No. of letter replied to———

General and Revenue Secretariat

( )

, the 191

Date of issue 26/9/21

Signed by Dr D.C. Subbarayappa

Section Mc -

File No 171 21

Serial No 5

No L. 1830-1

To (1) The President & Members of the Municipal Council Bangalore City

(2) —"— —"— Bangalore Rangoon

Sir,

I am directed to state that Municipal taxes are not payable annually for the buildings occupied by the Executive Officers in the many outlying places and to request you to be so good as to furnish this Department an opinion as to why the buildings should not be exempted from Municipal taxation under the Rule 5 of the Rules framed under the Act

Whether any of the Officers concerned is a matter of public interest

Yes

25/9/21

List of engravers.

Copied by

Examined by

No. 3094

OFFICE OF THE CITY MUNICIPAL COUNCIL,

Bangalore City dated 25th October 1921.

20

REVENUE & I
L 2708
10 OV 1921
LOCAL BRANCH

From

B K GARUDACHAR ESQ
President Municipal Council
BANGALORE CITY

Re 171-21-6

To

D Srinivasa Iyengar Esq B A
Offg Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department Bangalore

S I R,

With reference to your letter No L 1830-1/Med dated 26th September 1921 requesting to be informed as to why the marginally noted buildings occupied by the medical officers should not be exempted from Municipal taxation under the Proviso to section 59 of the Municipal Regulation as the residence thereon of the officers concerned is a matter of public necessity I have the honor to state that the Municipal Regulation does not allow an exemption being granted in such cases as the buildings are not used for public purposes

1 Quarters attached to the Victoria Hospital
2 Quarters attached to the Maternity Hospital
3 Quarters attached to the Minto Ophtnalmic Hospital

I have the honor to be,

Sir

Your most obedient servant,

President

DNR

14601

192

From The Honorary Assistant Lady Superintendent Central Bangalore

To The Secretary to Govt New Delhi Bangalore

Dated
Despatched } 25 10 21
Received

General No 94 10 NOV 1921
No.

Enclosure No.

Re Exemption of Sisters on medical Grounds -

Submitting that the Municipal Regulation does not allow such Exemptions -

No. 121
Encl.

OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL, MYSORE.
Dated 13th May 1922.

From,

RAJASABHABHUSHANA DIWAN BAHADUR,
C SRIKANTESVARA AIYAR, B A, B L,
PRESIDENT, CITY MUNICIPAL COUNCIL,
MYSORE

To,

A V Ramanathan, Esquire, B A,
Revenue Secretary to the Government of
His Highness the Maharaja of Mysore (In charge)
Bangalore

No 171-21-24

Sir,

With reference to your letter No.1830-1/Med.dated 26th September 1921 requesting to be furnished with my opinion as to whether the Quarters attached to Krishnarajendra and Vani Vilas Hospitals for the occupation of Medical Officers should not be exempted from Municipal taxation under the proviso to Section 59 of the Municipal Regulation, I have the honour to state that buildings constructed by Government in the premises of Hospitals for the residence of Medical officers are liable to assessment of property tax under Section 101 (b) of the Madras City Municipal Act No.IV of 1919 Whereas in Bombay such buildings are exempt from payment of general tax but subject to payment of water and Halalkhor taxes under Section 143 of the Bombay Municipal Act of 1888

Water, light and Halalkhor taxes are paid for every where as they are charges for services rendered to individuals and as such should be paid by the occupants of these quarters

As regards house tax, it is open to Government to exempt such buildings under the proviso to Section 59 of the

22

Mysore Municipal Regulation, but considering the very poor state of the finances of this Municipality, the present practice may continue as in Madras Exemptions on very large scale are very hard upon Municipalities such as this with very slender resources hardly sufficient to make both ends meet

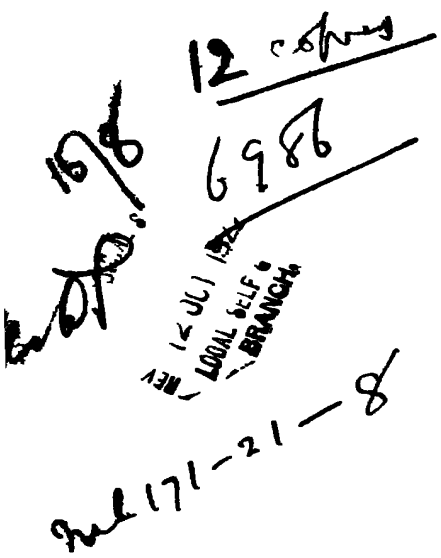
I have the honour to be,

Sir,

Your most obedient servant

President

SSR



Proceedings of the Government of [illegible]
the Maharaja of Mysore

---- 23

Read -

Government Order No 3020-63/11 252-[illegible]-9 dated the 31st January 1913 directing that all Government buildings used for residential purposes be assessed to the Municipal house and lighting taxes [illegible] taxes being payable by the Public Works Department in the case of buildings for which rent is recovered from the occupants and by the Department concerned when the buildings are occupied rent free

2 Letter No Dis C 202 dated the 12th August 1921 from the Senior Surgeon in Mysore, submitting a statement of residential buildings in charge of the Medical Department with details as to the Municipal taxes paid in respect of each building

3 Letter No 94 dated the 25th October 1921 from the President Bangalore City Municipal Council submitting his opinion in the matter of exempting the residential quarters attached to the Victoria Minto Ophthalmic and Maternity Hospitals in the Bangalore City from the payment of Municipal taxes

4 Letter No 121 dated the 13th May 1922 from the President Mysore City Municipal Council furnishing his opinion in the matter of exempting the residential quarters attached to the Krishnarajendra and Vani Vilas Hospitals in the Mysore City from Municipal taxes

---

Order-- of L 1605-65

Dated Bangalore the 16th Aug

[illegible]

Proviso (a) to Section 59 of the Mysore Municipal Regulation provides, among other things, that no municipal tax, other than a special sanitary cess or a water rate, shall be leviable in respect of any - Buildings belonging to Government and - used solely for public purposes and not used or intended to be used for purposes of profit. Government consider that if the duties of an officer are such that he should live in close proximity to a public institution and has no choice in the matter and if he is provided with free Government Quarters on that account, his occupation of such quarters would be for a public purpose and such buildings ought to be exempted from municipal taxation. Under the above proviso of the Municipal Regulation, they are accordingly pleased to direct in modification of the Government Order read above, that residential quarters attached to public institutions for the use of officers who, under the Rules, have to live on the premises of those institutions shall not be liable to municipal taxation

Revenue Secy. to Govt

To

The Presidents of the Bangalore and Mysore City Municipal Councils
" Senior Surgeon in Mysore
" Deputy Commissioners of Distts, for information and communication to the Presidents of Municipal Cls.
" Chief Engineer of Mysore.
" Comptroller to Govt, three Secs.
" Other Heads of Departments
Copy to Medical and Military Sections.